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* Admitted *pro hac vice*

Attorneys for Defendant Linens 'N Things, Inc.

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UNITED STATES DISTRICT COURT

SOUTHERN DISTRICT OF CALIFORNIA

KRIS HENKE, an individual, Plaintiff, v. LINENS 'N THINGS, INC., an unknown business entity; and DOES 1 through 25, Inclusive Defendants.	Civil No. 08cv614-BEN(NLS) **SUGGESTION OF BANKRUPTCY AND NOTICE OF AUTOMATIC STAY**

On May 2, 2008, (the "Petition Date"), Defendant Linens 'N Things, Inc. ("Debtor") filed a voluntary petition under Chapter 11 of the United States Bankruptcy Code in Case No. 08-10833 (CSS), in the United States Bankruptcy Court for the District of Delaware ("Bankruptcy Court") (collective, the "Bankruptcy").

The Bankruptcy is still pending before the Bankruptcy Court.

Pursuant to 11 U.S.C. § 362(a), an automatic stay applicable to all entities is imposed upon the entry of an order for relief. Among other things, the automatic stay precludes the following:

> (1) the commencement or continuation, including the issuance or employment of process of a judicial, administrative, or other action or proceeding against the debtor that was or could have been commenced before the commencement of the case under this title or to recover a claim against the debtor that arose before the commencement of the case under this title . . . .

11 U.S.C. § 362(a) (2000). Accordingly, effective as of the dates given above, this and all actions against the Debtor and its bankruptcy estate are subject to the automatic stay and enjoined from proceeding further absent relief from the Bankruptcy Court.

Attached hereto as Exhibit A and incorporated herein by reference is the Bankruptcy Petition. Attached hereto as Exhibit B and incorporated herein by reference is the Pacer Docket Sheet for the Bankruptcy.

DATED: May 5, 2008

Respectfully submitted,

Scott E. Gizer, State Bar No. 221962
CHRISTENSEN, GLASER, FINK, JACOBS, WEIL & SHAPIRO, LLP

Ronald M. Gaswirth, TX State Bar No. 07752000
Carrie B. Hoffman, TX State Bar No. 00787701
GARDERE WYNNE SEWELL LLP

Attorneys for the Defendant Linens 'N Things

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10250 Constellation Boulevard
Nineteenth Floor
Los Angeles, California 90067
(310) 553-3000

EXHIBIT A

B1 Official Form 1 (1/08) Page 1

United States Bankruptcy Court
District of Delaware

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Linens 'n Things, Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Social Security or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 22-3463939	Last four digits of Social Security or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):
Street Address of Debtor (No. & Street, City, State): 6 Brighton Road, Clifton, New Jersey — 07015	Street Address of Joint Debtor (No. & Street, City, State): — ZIP CODE
County of Residence or of the Principal Place of Business: Passaic County, New Jersey	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): — ZIP CODE	Mailing Address of Joint Debtor (if different from street address): — ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above): — ZIP CODE

Type of Debtor
(Form of Organization)
(Check one box)

- ☐ Individual (includes Joint Debtors) *See Exhibit D on page 2 of this form.*
- ☒ Corporation (includes LLC and LLP)
- ☐ Partnership
- ☐ Other (If debtor is not one of the above entities, check this box and state type of entity below)

Nature of Business
(Check one box)

- ☐ Health Care Business
- ☐ Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)
- ☐ Railroad
- ☐ Stockbroker
- ☐ Commodity Broker
- ☐ Clearing Bank
- ☒ Other

Tax-Exempt Entity
(Check box, if applicable.)

- ☐ Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).

Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)

- ☐ Chapter 7
- ☐ Chapter 9
- ☒ Chapter 11
- ☐ Chapter 12
- ☐ Chapter 13
- ☐ Chapter 15 Petition for Recognition of a Foreign Main Proceeding
- ☐ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding

Nature of Debts
(Check one box.)

- ☐ Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."
- ☒ Debts are primarily business debts.

Filing Fee (Check one box)

- ☒ Full Filing Fee attached
- ☐ Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form No. 3A
- ☐ Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.

Chapter 11 Debtors

Check one box:
- ☐ Debtor is a small business as defined in 11 U.S.C. § 101(51D)
- ☒ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).

Check if:
- ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than $2,190,000.

Check all applicable boxes:
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

Statistical/Administrative Information

- ☒ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

THIS SPACE IS FOR COURT USE ONLY

Estimated Number of Creditors

☐	☐	☒	☐	☐	☐	☐	☐	☐	☐
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	Over-100,000

Estimated Assets

☐	☐	☐	☐	☐	☐	☒	☐	☐	☐
$0 to $50,000	$50,001 to $100,000	$100,001 to $500,000	$500,001 to $1 Million	$1,000,001 to $10 million	$10,000,001 to $50 million	$50,000,001 to $100 million	$100,000,001 to $500 million	$500,000,001 to $1 billion	More than $1 billion

Estimated Liabilities

☐	☐	☐	☐	☐	☐	☐	☐	☐	☒
$0 to $50,000	$50,001 to $100,000	$100,001 to $500,000	$500,001 to $1 million	$1,000,001 to $10 million	$10,000,001 to $50 million	$50,000,001 to $100 million	$100,000,001 to $500 million	$500,000,001 to $1 billion	More than $1 billion

Voluntary Petition *(This page must be completed and filed in every case.)*	Name of Debtor(s): Linens 'n Things, Inc.	
All Prior Bankruptcy Case Filed Within Last 8 Years (If more than two, attach additional sheet)		
Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet)		
Name of Debtor: See Attached Rider 1	Case Number:	Date Filed:
District: District of Delaware	Relationship:	Judge:

Exhibit A	Exhibit B
(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.) ☐ Exhibit A is attached and made a part of this petition.	(To be completed if debtor is an individual whose debts are primarily consumer debts) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. § 342(b). X ______________________ Signature of Attorney for Debtor(s) Date

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and Exhibit C is attached and made a part of this petition.

☒ No

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue
(Check any applicable box)

☒ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

☒ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

☐ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
Check all applicable boxes.

☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

____
(Name of landlord that obtained judgment)

____
(Address of landlord)

☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

☐ Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

☐ Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l))

B1 Official Form 1 (1/08)

Voluntary Petition (This page must be completed and filed in every case)	Name of Debtor(s): Linens 'n Things, Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X ______________________
Signature of Debtor

X ______________________
Signature of Joint Debtor

____
Telephone Number (if not represented by attorney)

____
Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.

☐ Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X ______________________
(Signature of Foreign Representative)

____
(Printed Name of Foreign Representative)

____
Date

Signature of Attorney*

X [signature]
Signature of Attorney for Debtor(s)
Mark D. Collins, Esq.
Printed Name of Attorney for Debtor(s)
Richards, Layton & Finger, P.A.
Firm Name
920 N. King Street, One Rodney Square
Address
Wilmington, Delaware 19801
(302) 651-7700
Telephone Number
May 2, 2008
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X [signature]
Signature of Authorized Individual
Francis M. Rowan
Printed Name of Authorized Individual
Chief Financial Officer
Title of Authorized Individual
May 2, 2008
Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

____
Printed Name and title, if any, of Bankruptcy Petition Preparer

____
Social Security Number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

____
Address

X ______________________

____
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

Rider 1

Pending Bankruptcy Cases Filed By This Debtor and Affiliates:
Each Concurrently Filed in United States Bankruptcy Court, District of Delaware

- Linens Holding Co.
- Linens 'n Things, Inc.
- Linens 'n Things Center, Inc.
- Bloomington, MN., L.T., Inc.
- Vendor Finance, LLC
- LNT, Inc.
- LNT Services, Inc.
- LNT Leasing II, LLC
- LNT West, Inc.
- LNT Virginia LLC
- LNT Merchandising Company LLC
- LNT Leasing III, LLC
- Citadel LNT, LLC

LINENS HOLDING CO.
LINENS 'N THINGS, INC.
SECRETARY'S CERTIFICATE

May 1, 2008

I, Francis M. Rowan, Secretary of each of Linens Holding Co., a Delaware corporation ("Holding"), and Linens 'n Things, Inc., a Delaware corporation ("LNT" and, together with Holding, the "Companies"), do hereby certify the following at and as of the date hereof:

1. I am the duly elected, qualified, and acting Secretary of each of the Companies.

2. Attached hereto as Exhibit A is a true, correct, and complete copy of resolutions (the "Resolutions") adopted by a unanimous vote of the boards of directors of each of the Companies (the "Boards") at a joint meeting of the Boards duly called and held for that purpose on May 1, 2008

3. The Resolutions were duly adopted by the Boards in accordance with the By-laws of each of the Companies and the laws of the State of Delaware.

4. The Resolutions are not inconsistent with the Certificate of Incorporation and the By-laws of each of the Companies.

5. The Resolutions have not been amended, modified, repealed, or rescinded since adopted, and are in full force and effect as of the date hereof.

6. The Resolutions are the only resolutions relating to the subject matter thereof adopted by the Boards, any committees of the Boards, or the stockholders of the Companies.

IN WITNESS WHEREOF, the undersigned has caused this Secretary's Certificate to be executed as of the date first set forth above.

Francis M. Rowan
Secretary

DALLAS 1926132v1

EXHIBIT A

Approval of Bankruptcy Filing

WHEREAS, the Boards of Directors of each of Linens Holding Co., a Delaware corporation ("Holding"), and Linens 'n Things, Inc., a Delaware corporation and wholly owned subsidiary of Holding (together with Holding, the "Companies"), deem it to be desirable and in the best interests of each of the Companies, their respective creditors, and other interested parties that a petition be filed by each of the Companies seeking relief under the provisions of chapter 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the "Bankruptcy Code");

NOW, THEREFORE, BE IT RESOLVED, that the Chief Executive Officer and Chief Financial Officer of each of the Companies, and any other person designated and so authorized by the Chief Executive Officer or Chief Financial Officer to act (each, an "Authorized Officer"), be and hereby are authorized, directed, and empowered, on behalf of and in the name of the Companies, to execute and verify a petition in the name of each of the Companies under the Bankruptcy Code, as well as all other ancillary documents, and to cause the same to be filed in the United States Bankruptcy Court for the District of Delaware (the "Chapter 11 Case") in such form and at such time as the Authorizing Officer executing said petition shall determine;

RESOLVED FURTHER, that Authorized Officers of each of the Companies be and are hereby authorized, directed, and empowered to open any new bank accounts, as needed, to be designated as "Debtor-in-Possession" bank accounts pursuant to the filing of the petition under chapter 11 of the Bankruptcy Code, and to include such signing parties on such accounts, as representatives of the Companies, as may be designated from time to time by the Authorized Officers of the Companies;

RESOLVED FURTHER, that the law firm of Gardere Wynne Sewell LLP ("Gardere") be and hereby is employed as attorneys for each of the Companies under a general retainer in the Chapter 11 Case, subject to court approval;

RESOLVED FURTHER, that the law firm of Morgan, Lewis & Bockius LLP ("MLB") be and hereby is employed as attorneys for each of the Companies under a general retainer in the Chapter 11 Case, subject to court approval;

RESOLVED FURTHER, that the law firm of Richards, Layton & Finger, P.A. ("RLF") be and hereby is employed as attorneys for each of the Companies under a general retainer in the Chapter 11 Case, subject to court approval;

RESOLVED FURTHER, that the firm of Conway, Del Genio, Gries & Co., LLC ("Conway") be and hereby is employed to provide restructuring management services for each of the Companies under a general retainer in the Chapter 11 Case, subject to court approval;

RESOLVED FURTHER, that the firm of Kurtzman Carson Consultants LLC ("KCC") be and hereby is employed as noticing and claims agent for each of the Companies under a general retainer in the Chapter 11 Case, subject to court approval;

RESOLVED FURTHER, that the Authorized Officers of each of the Companies be and hereby are authorized, directed, and empowered, on behalf of and in the name of each of the Companies, to employ and retain such further legal, financial, accounting, investment banking, real estate consulting, and bankruptcy services firms (together with Gardere, MLB, RLF, Conway, and KCC, the "Professionals") as may be deemed necessary or appropriate by the Authorized Officers of each of the Companies for the Chapter 11 Case;

RESOLVED FURTHER, that all acts lawfully done or actions lawfully taken by any Authorized Officer of each of the Companies or any of the Professionals to seek relief on behalf of the Companies under chapter 11 of the Bankruptcy Code or in connection with the Chapter 11 Case, or any matter or proceeding related thereto, be and hereby are adopted, ratified, confirmed, and approved in all respects as the acts and deeds of the respective Companies;

RESOLVED FURTHER, that each of the Companies, as a debtor and debtor-in-possession under chapter 11 of the Bankruptcy Code, be and hereby is authorized to: (a) borrow funds from, provide guaranties to, and undertake any and all related financing transactions contemplated thereby (collectively, the "Financing Transactions") with such lenders and on such terms as may be approved by any one of the Authorized Officers as reasonably necessary for the continuing conduct of affairs of each of the Companies, and (b) pay related fees and grant security interests in and liens on some, all, or substantially all of the assets of each of the respective Companies, as may be deemed necessary by any one or more of the Authorized Officers of each of the respective Companies in connection with such borrowings;

RESOLVED FURTHER, that (a) the Authorized Officers of each of the Companies be and hereby are authorized and empowered, with full power of delegations, in the name of, and on behalf of, each of the respective Companies, as a debtor and debtor-in-possession, to take such actions and execute and deliver such agreements, certificates, instruments, guaranties, notices, and any and all other documents as may be deemed necessary or appropriate to facilitate or consummate the Financing Transactions (collectively, the "Financing Documents"); (b) Financing Documents containing such provisions, terms, conditions, covenants, warranties and representations as may be deemed necessary or appropriate by the Authorized Officers are approved; and (c) the actions of the Authorized Officers taken pursuant to this resolution, including the execution and delivery of all agreements, certificates, instruments, guaranties, notices, and other documents, shall be conclusive evidence of the approval thereof by such officer and by the Companies;

RESOLVED FURTHER, that the Authorized Officers of each of the Companies be and hereby are authorized and empowered, with full power of delegations, for and in the name and on behalf of each of the respective Companies, to amend, supplement, or otherwise modify from time to time the terms of any documents, certificates, instruments, agreements, or other writings referred to in the foregoing resolutions;

RESOLVED FURTHER, that any and all actions of any officer or director of each of the Companies taken prior to the date hereof to (i) carry out the purposes of the foregoing resolutions and the transactions contemplated thereunder, and (ii) take any such action to constitute conclusive evidence of the exercise of such discretionary authority, be and hereby are ratified, approved, and confirmed in all respects; and

RESOLVED FURTHER, that the Authorized Officers of each of the Companies be and hereby are authorized, empowered, and directed to do or cause to be done all other things and acts, to execute and deliver or cause to be executed and delivered all other instruments, documents, and certificates and to pay or cause to be paid all costs, fees, and taxes as may be, in their sole judgment, necessary, proper, or advisable in order to carry out and comply with the purposes and intent of the foregoing resolutions; and that all of the acts and deeds of the Authorized Officers and directors of each of the Companies that are consistent with the purposes and intent of such resolutions be and hereby are, in all respects, approved, confirmed, ratified, and adopted as the respective acts and deeds of the Companies.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	**Chapter 11**
	)	
LINENS 'N THINGS, INC.,	)	**Case No. 08-____________ ( )**
a Delaware corporation,	)	
	)	
Debtor.	)	
	)	
Tax I.D. No. 22-3463939	)	

LIST OF CREDITORS HOLDING
30 LARGEST UNSECURED CLAIMS

The above captioned debtor in this chapter 11 case (the "Debtor") filed a voluntary petition in this Court on May 2, 2008 (the "Petition Date") for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532. The list has been prepared on a consolidated basis, from the books and records of the debtor and certain affiliated entities that have simultaneously commenced chapter 11 cases in this Court (the "Debtors").[1] The Top 30 List was prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing in the Debtor's chapter 11 case. The Top 30 List does not include: (1) persons who come within the definition of an "insider" set forth in 11 U.S.C. § 101(31); or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 30 largest unsecured claims. The information presented in the Top 30 List shall not constitute an admission by, nor is it binding on, the Debtors. The failure to list a claim as contingent, unliquidated or disputed does not constitute a waiver of the Debtors' rights to contest the validity, priority, and/or amount of any such claim.

[Creditor Listing Begins on Next Page]

[1] The Debtors in these cases, along with the last four digits of the federal tax identification number for each of the Debtors, are Linens Holding Co. (2917), Linens 'n Things, Inc. (3939), Linens 'n Things Center, Inc. (0308), Bloomington, MN., L.T., Inc. (8498), Vendor Finance, LLC (5543), LNT, Inc. (4668), LNT Services, Inc. (2093), LNT Leasing II, LLC (4182), LNT West, Inc. (1975), LNT Virginia LLC (9453), LNT Merchandising Company LLC (2616), LNT Leasing III, LLC (3599) and Citadel LNT, LLC (2479).

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number and complete mailing address, including zip code of employee, agents, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contracts, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to set off	(5) Amount of claim (secured also state value of security)
YANKEE CANDLE COMPANY PO BOX 110 SOUTH DEERFIELD, MA 01373-0110 PHONE: 800-792-6180 FAX: 413-665-3184	YANKEE CANDLE COMPANY PO BOX 110 SOUTH DEERFIELD, MA 01373-0110 PHONE: 800-792-6180 FAX: 413-665-3184	TRADE		$4,604,554.93
AEOLUS DOWN L/C 14050 NORTON AVENUE CHINO, CA 91710 PHONE: 909-465-6118 FAX: 909-627-1173	AEOLUS DOWN L/C 14050 NORTON AVENUE CHINO, CA 91710 PHONE: 909-465-6118 FAX: 909-627-1173	TRADE		$4,286,370.59
AMCOR, INC. 685 A GOTHAM PARKWAY CARLSTADT, NJ 07072 PHONE: 866-361-2233 FAX: 201-460-9481	AMCOR, INC. 685 A GOTHAM PARKWAY CARLSTADT, NJ 07072 PHONE: 866-361-2233 FAX: 201-460-9481	TRADE		$3,685,132.00
OXO INTERNATIONAL, LTD. 1 HELEN OF TROY PLAZA EL PASO, TX 79912 PHONE: 915-225-8000 FAX: 915-225-8081	OXO INTERNATIONAL, LTD. 1 HELEN OF TROY PLAZA EL PASO, TX 79912 PHONE: 915-225-8000 FAX: 915-225-8081	TRADE		$3,522,478.40
BRENTWOOD ORIGINALS 20639 SOUTH FORDYCE AVE LONG BEACH, CA 90810 PHONE: 201-641-7766 FAX: 201-641-1712	BRENTWOOD ORIGINALS 20639 SOUTH FORDYCE AVE LONG BEACH, CA 90810 PHONE: 201-641-7766 FAX: 201-641-1712	TRADE		$3,510658.5
REGAL HOME COLLECTIONS INC. 271 5TH AVENUE NEW YORK, NY 10016 PHONE: 212-213-3323 FAX: 212-213-9398	REGAL HOME COLLECTIONS INC. 271 5TH AVENUE NEW YORK, NY 10016 PHONE: 212-213-3323 FAX: 212-213-9398	TRADE		$3,086,479.83
GROUPE SEB USA FORMERLY ROWENTA 196 BOSTON AVENUE MEDFORD, MA 02155 PHONE: 781-306-4660 FAX: 781-396-1313	GROUPE SEB USA FORMERLY ROWENTA 196 BOSTON AVENUE MEDFORD, MA 02155 PHONE: 781-306-4660 FAX: 781-396-1313	TRADE		$2,670,391.99
M. BLOCK & SONS, INC. 5020 W. 73RD STREET BEDFORD PARK, IL 60638 PHONE: 708-728-8400 FAX: 708-728-0022	M. BLOCK & SONS, INC. 5020 W. 73RD STREET BEDFORD PARK, IL 60638 PHONE: 708-728-8400 FAX: 708-728-0022	TRADE		$2,094,348.41
CROSCILL INC. 261 5TH AVENUE NEW YORK, NY 10016 PHONE: 212-689-7222 FAX: 212-481-8656	CROSCILL INC. 261 5TH AVENUE NEW YORK, NY 10016 PHONE: 212-689-7222 FAX: 212-481-8656	TRADE		$2,080,651.23
N.I. TEIJIN SHOJI (USA), INC. 1412 BROADWAY, SUITE 1100 NEW YORK, NY 10018 PHONE: 212-840-6900 FAX: 212-719-9656	N.I. TEIJIN SHOJI (USA), INC. 1412 BROADWAY, SUITE 1100 NEW YORK, NY 10018 PHONE: 212-840-6900 FAX: 212-719-9656	TRADE		$2,026,426.73

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number and complete mailing address, including zip code of employee, agents, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contracts, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to set off	(5) Amount of claim (secured also state value of security)
ROYALE LINENS 993 BELLEVILLE TURNPIKE KEARNY, NJ 07032 PHONE: 201-997-3700 FAX: 201-997-2780	ROYALE LINENS 993 BELLEVILLE TURNPIKE KEARNY, NJ 07032 PHONE: 201-997-3700 FAX: 201-997-2780	TRADE		$1,966,821.86
MAPLES INDUSTRIES INC. MOODY RIDGE ROAD SCOTTSBORO, AL 35768 PHONE: 256-259-1327 FAX: 256-259-2072	MAPLES INDUSTRIES INC. MOODY RIDGE ROAD SCOTTSBORO, AL 35768 PHONE: 256-259-1327 FAX: 256-259-2072	TRADE		$1,901,206.87
ONTEL PRODUCTS CORPORATION 21 LAW DRIVE FAIRFIELD, NJ 07004 PHONE: 973-439-9000 FAX: 973-439-9024	ONTEL PRODUCTS CORPORATION 21 LAW DRIVE FAIRFIELD, NJ 07004 PHONE: 973-439-9000 FAX: 973-439-9024	TRADE		$1,824,743.93
HOMESTEAD INT'L GROUP/IMPORT FORMERLY LONDON FOG GROUP 1359 BROADWAY NEW YORK, NY 10018 PHONE: 212-790-3000 FAX: 212-790-3192	HOMESTEAD INT'L GROUP/IMPORT FORMERLY LONDON FOG GROUP 1359 BROADWAY NEW YORK, NY 10018 PHONE: 212-790-3000 FAX: 212-790-3192	TRADE		$1,789,785.73
MEYER CORP. U.S. 1 MEYER PLAZA 525 CURTOLA PARKWAY VALLEJO, CA 94590 PHONE: 701-551-2730 FAX: 707-551-2957	MEYER CORP. U.S. 1 MEYER PLAZA 525 CURTOLA PARKWAY VALLEJO, CA 94590 PHONE: 701-551-2730 FAX: 707-551-2957	TRADE		$1,768,761.41
AMERICAN FIBER IND. SPRING GLOBAL 205 N WHITE STREET FORT MILL, SC 29715 PHONE: 803-574-1500 FAX: 803-547-1636	AMERICAN FIBER IND. SPRING GLOBAL 205 N WHITE STREET FORT MILL, SC 29715 PHONE: 803-574-1500 FAX: 803-547-1636	TRADE		$1,627,835.77
KITCHEN AID PORTABLE APPLIANCE 2000 N M63 BENTON HARBOR, MI 49022 PHONE: 269-923-5000 FAX: 269-923-3525	KITCHEN AID PORTABLE APPLIANCE 2000 N M63 BENTON HARBOR, MI 49022 PHONE: 269-923-5000 FAX: 269-923-3525	TRADE		$1,624,347.36
WYTHE-WILL DISTRBUTING LLC 3612 LAGRANGE PARKWAY TOANO, VA 23168 PHONE: 757-565-0351 FAX: 757-565-3755	WYTHE-WILL DISTRBUTING LLC 3612 LAGRANGE PARKWAY TOANO, VA 23168 PHONE: 757-565-0351 FAX: 757-565-3755	TRADE		$1,575,768.55
PACIFIC COAST FEATHER COMPANY P.O. BOX 80385/1964 FOURTH AVENUE SOUTH SEATTLE, WA 98108 PHONE: 206-336-2453 FAX: 206-625-9783	PACIFIC COAST FEATHER COMPANY P.O. BOX 80385/1964 FOURTH AVENUE SOUTH SEATTLE, WA 98108 PHONE: 206-336-2453 FAX: 206-625-9783	TRADE		$1,559,199.84

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number and complete mailing address, including zip code of employee, agents, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contracts, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to set off	(5) Amount of claim (secured also state value of security)
VICTORIA CLASSICS IMPORT 2170 RT #27 EDISON, NJ 08817 FAX: 212-213-5073	VICTORIA CLASSICS IMPORT 2170 RT #27 EDISON, NJ 08817 FAX: 212-213-5073	TRADE		$1,393,881.66
INDIA INK C/O AMY BASEM 2457 E 27TH ST LOS ANGELES, CA 90058 PHONE: 323-277-8400 FAX: 213-589-9321	INDIA INK C/O AMY BASEM 2457 E 27TH ST LOS ANGELES, CA 90058 PHONE: 323-277-8400 FAX: 213-589-9321	TRADE		$1,344,263.11
NASSAU CANDY DISTRIBUTORS INC JEFF NORRIS 530 WEST JOHN ST HICKSVILLE, NY 11801 PHONE: 516-433-7100 FAX: 516-433-9010	NASSAU CANDY DISTRIBUTORS INC JEFF NORRIS 530 WEST JOHN ST HICKSVILLE, NY 11801 PHONE: 516-433-7100 FAX: 516-433-9010	TRADE		$1,311,801.25
INTERDESIGN,INC. 30725 SOLON INDUSTRIAL PARKWAY SOLON, OH 44139 PHONE: 440-248-0178 FAX: 440-248-9358	INTERDESIGN,INC. 30725 SOLON INDUSTRIAL PARKWAY SOLON, OH 44139 PHONE: 440-248-0178 FAX: 440-248-9358	TRADE		$1,219,999.17
SOURCING NETWORK SALES LLC IMPORT JAMES YOUNG DBA PANDIGITAL LAMORINDA DISTR 6300 VILLAGE PKWY, SUITE 10 DUBLIN, CA 94568 PHONE: 925-833-7898 FAX: 925-833-7899	SOURCING NETWORK SALES LLC IMPORT JAMES YOUNG DBA PANDIGITAL LAMORINDA DISTR 6300 VILLAGE PKWY, SUITE 10 DUBLIN, CA 94568 PHONE: 925-833-7898 FAX: 925-833-7899	TRADE		$1,217,744.41
LIZ CLAIBORNE DIV.OF AMERICAN 3901 GANTZ RD., SUITE A GROVE CITY, OH 43123 PHONE: 614-871-2400 FAX: 614-871-2422	LIZ CLAIBORNE DIV.OF AMERICAN 3901 GANTZ RD., SUITE A GROVE CITY, OH 43123 PHONE: 614-871-2400 FAX: 614-871-2422	TRADE		$1,217,603.89
RICHLOOM HOME FASHIONS - IMPORT 261 5TH AVENUE, 12TH FLOOR NEW YORK, NY 10016 PHONE: 212-685-5400 FAX: 212-703-3470	RICHLOOM HOME FASHIONS - IMPORT 261 5TH AVENUE, 12TH FLOOR NEW YORK, NY 10016 PHONE: 212-685-5400 FAX: 212-703-3470	TRADE		$1,213,672.38
S LICHTENBERG & CO., INC 295 FIFTH AVENUE NEW YORK, NY 10016 PHONE: 212-689-4510 FAX: 212-689-4517	S LICHTENBERG & CO., INC 295 FIFTH AVENUE NEW YORK, NY 10016 PHONE: 212-689-4510 FAX: 212-689-4517	TRADE		$1,177,175.81
CHF INDUSTRIES INC IMPORT FORMERLY CAMEO CURTAINS INC ONE PARK AVENUE, 9TH FLOOR NEW YORK, NY 10016 PHONE: 212-951-7800 FAX: 212-951-8001	CHF INDUSTRIES INC IMPORT FORMERLY CAMEO CURTAINS INC ONE PARK AVENUE, 9TH FLOOR NEW YORK, NY 10016 PHONE: 212-951-7800 FAX: 212-951-8001	TRADE		$1,133,872.9

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number and complete mailing address, including zip code of employee, agents, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contracts, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to set off	(5) Amount of claim (secured also state value of security)
QUEST SALES & SERVICES INC ANGIE GERBER 1400 RAFF RD CANTON, OH 44750 PHONE: 800-348-5890 FAX: 330-478-2203	QUEST SALES & SERVICES INC ANGIE GERBER 1400 RAFF RD CANTON, OH 44750 PHONE: 800-348-5890 FAX: 330-478-2203	TRADE		$1,100,468.33
CALPHALON CORP. C/O NEWELL RUBBERMAID 29 EAST STEPHENSON STREET FREEPORT, IL 61032 PHONE: 815-235-4171 FAX: 800-795-2178	CALPHALON CORP. C/O NEWELL RUBBERMAID 29 EAST STEPHENSON STREET FREEPORT, IL 61032 PHONE: 815-235-4171 FAX: 800-795-2178	TRADE		$1,067,108.2

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: LINENS 'N THINGS, INC., a Delaware corporation, Debtor.	Chapter 11 Case No. 08-__________ ( )
Tax I.D. No. 22-3463939	

DECLARATION CONCERNING THE DEBTOR'S LIST OF CREDITORS HOLDING THE THIRTY LARGEST UNSECURED CLAIMS

I, Francis M. Rowan, Senior Vice President and the Chief Financial Officer of Linens 'n Things, Inc., declare under penalty of perjury that I have reviewed the foregoing List of Creditors Holding the Thirty Largest Unsecured Claims and that the information contained therein is true and correct to the best of my information and belief.

Dated: May 2, 2008

[signature]

Name: Francis M. Rowan
Title: Senior Vice President and the Chief Financial Officer

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	**Chapter 11**
	)	
LINENS 'N THINGS, INC.,	)	**Case No. 08-___________ ( )**
a Delaware corporation,	)	
	)	
Debtor.	)	
	)	
Tax I.D. No. 22-3463939	)	

LIST OF EQUITY SECURITY HOLDERS

The Equity Security Holder for the Debtor in the above-captioned case is:

Name	**Address**	**Equity Holdings**
Linens Holding Co.	6 Brighton Road Clifton, NJ 07015	100%

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: LINENS 'N THINGS, INC., a Delaware corporation, Debtor.	)	Chapter 11 Case No. 08-__________ ( )
Tax I.D. No. 22-3463939	)	

DECLARATION CONCERNING THE DEBTOR'S LIST
OF EQUITY SECURITY HOLDERS

I, Francis M. Rowan, Senior Vice President and the Chief Financial Officer of Linens 'n Things, Inc., declare under penalty of perjury that I have reviewed the foregoing List of Equity Security Holders and that the information contained therein is true and correct to the best of my information and belief.

Dated: May 2, 2008

Name: Francis M. Rowan
Title: Senior Vice President and the Chief Financial Officer

EXHIBIT B

PlnDue, DsclsDue

U.S. Bankruptcy Court
District of Delaware (Delaware)
Bankruptcy Petition #: 08-10833-CSS

Assigned to: Christopher S. Sontchi
Chapter 11
Voluntary
Asset

Date Filed: 05/02/2008

Debtor
Linens 'n Things, Inc.
6 Brighton Road
Clifton, NJ 07015
Tax id: 23-3463939

represented by **Mark D. Collins**
Richards Layton & Finger
One Rodney Square
PO Box 551
Wilmington, DE 19899
302 651-7700
Fax : 302-651-7701
Email: collins@RLF.com

U.S. Trustee
United States Trustee
844 King Street, Room 2207
Lockbox #35
Wilmington, DE 19899-0035
302-573-6491

Filing Date	#	Docket Text
05/02/2008	1	Chapter 11 Voluntary Petition *of Linens 'n Things, Inc.*. Fee Amount $1039. Filed by Linens 'n Things, Inc.. (Collins, Mark) (Entered: 05/02/2008)
05/02/2008		Judge Christopher S. Sontchi added to case (GVW,) (Entered: 05/02/2008)
05/02/2008	2	Motion for Joint Administration *Motion of the Debtors and Debtors in Possession for Entry of an Order Directing Joint Administration of Their Related Chapter 11 Cases* Filed By Linens 'n Things, Inc. (Collins, Mark) (Entered: 05/02/2008)
05/02/2008	3	Receipt of filing fee for Voluntary Petition (Chapter 11)(08-10833) [misc,volp11a] (1039.00). Receipt Number 3281771, amount $1039.00. (U.S. Treasury) (Entered: 05/02/2008)

PACER Service Center

Transaction Receipt

05/02/2008 13:03:10

PACER Login:	gw0019	**Client Code:**	
Description:	Docket Report	**Search Criteria:**	08-10833-CSS Fil or Ent: filed From: 3/3/2008 To: 5/2/2008 Doc From: 0 Doc To: 99999999 Term: included Format: HTML
Billable Pages:	1	**Cost:**	0.08

CERTIFICATE OF SERVICE

I hereby certify under penalty of perjury that on May 5, 2008, 2008, the foregoing document(s) was/were filed electronically. I understand that notice of this filing will be sent to all parties by operation of the Court's electronic filing system. Parties may access this filing through the Court's system

1. SUGGESTION OF BANKRUPTCY AND NOTICE OF AUTOMATIC STAY

SCOTT E. GIZER

PROOF OF SERVICE

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

I am employed in the County of Los Angeles, State of California; I am over the age of 18 and not a party to the within action; my business address is 10250 Constellation Boulevard, Nineteenth Floor, Los Angeles, California 90067.

On May 5, 2008 at the direction of a member of the Bar of this Court, I served the within:

SUGGESTION OF BANKRUPTCY AND NOTICE OF AUTOMATIC STAY

on the interested parties to this action by delivering a copy thereof in a sealed envelope addressed to each of said interested parties at the following address(es):

H. Anthony Harris, Esq.
Law Offices of Brictson & Cohn
2214 Fifth Avenue
San Diego, CA 92101

☒ (BY MAIL) I am readily familiar with the business practice for collection and processing of correspondence for mailing with the United States Postal Service. This correspondence shall be deposited with the United States Postal Service this same day in the ordinary course of business at our Firm's office address in Los Angeles, California. Service made pursuant to this paragraph, upon motion of a party served, shall be presumed invalid if the postal cancellation date of postage meter date on the envelope is more than one day after the date of deposit for mailing contained in this affidavit.

☐ (BY OVERNIGHT DELIVERY SERVICE) I served the foregoing document by Federal Express, an express service carrier which provides overnight delivery, as follows. I placed true copies of the foregoing document in sealed envelopes or packages designated by the express service carrier, addressed to each interested party as set forth above, with fees for overnight delivery paid or provided for.

☐ (BY PERSONAL SERVICE) I caused such envelope to be delivered by hand to the offices of the above named addressee(s).

☐ (BY FACSIMILE) I caused such documents to be delivered via facsimile to the offices of the addressee(s) at the following facsimile number:

Executed on May 5, 2008, at Los Angeles, California.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Adele Johnson-Davis

ADELE JOHNSON-DAVIS

LAW OFFICES
CHRISTENSEN, GLASER, FINK, JACOBS, WEIL & SHAPIRO, LLP
10250 CONSTELLATION BOULEVARD
NINETEENTH FLOOR
LOS ANGELES, CALIFORNIA 90067
(310) 553-3000